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9 8 2	Civil Action No. 07 Civ 7360
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& &	Rule 7.1 Statement
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Pursuant to Federal Rules of Civil Procedure 7.1, the undersigned counsel for Defendant (a non-government corporate party) certifies that the following are parent corporations and publicly held corporations that own 10 percent or more of its stock:

None

Dated: September 11, 2007 Bedford Hills, New York

Respectfully submitted,

ROEBUCK & THOMAS, PLLC

By: /s/ Jeffrey T. Roebuck

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By: /s/ Kenneth G. Walsh

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Office: (914) 244-3200 Fax: (914) 244-3260 SDNY Bar No.: KW 1654

ATTORNEYS FOR DEFENDANT

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of Defendant's Rule 7.1 Statement was served by facsimile and certified mail/return receipt requested to Mr. John S. Selinger, Zeccola & Selinger, LLC, 45 Webster Avenue, Goshen, New York 10924 on this the 11th day of September, 2007.

/s/ Kenneth G. Walsh

KENNETH G. WALSH